



Substitute House Bill No. 5638

Special Act No. 16-15

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN TAX EXEMPTIONS AND A GRANT TO THE TOWN OF MIDDLEFIELD.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (*Effective July 1, 2016*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (76) in the town of Berlin, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Berlin shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 2. (*Effective July 1, 2016*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general

Substitute House Bill No. 5638

statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2014 grand list exemption for all or part of the assessment year pursuant to said subdivision (7) in the town of North Branford, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of North Branford shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 3. (*Effective July 1, 2016*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (76) in the town of Monroe, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Monroe shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Substitute House Bill No. 5638

Sec. 4. (*Effective July 1, 2016*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2015 grand list exemption pursuant to said subdivision (76) in the town of Milford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Milford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 5. (*Effective July 1, 2016*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (76) in the city of Middletown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of Middletown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Substitute House Bill No. 5638

Sec. 6. (*Effective July 1, 2016*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2015 grand list exemption pursuant to said subdivision (76) in the town of Watertown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Watertown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 7. (*Effective from passage*) Notwithstanding the provisions of subparagraph (c) of subdivision (60) of section 12-81 of the general statutes, any person otherwise eligible for a 2012 grand list exemption pursuant to said subdivision (60) in the city of Waterbury, except that such person failed to include certain equipment in the required exemption application within the time period prescribed, shall be regarded as having filed said application for such equipment in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of Waterbury shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the

Substitute House Bill No. 5638

application had been filed in a timely manner. The city of Waterbury shall file an amended claim for the annual grant payment payable to said city pursuant to section 32-9s of the general statutes, on the form prescribed by the Secretary of the Office and Policy and Management pursuant to said section 32-9s, within thirty days of granting such exemption. The state shall reimburse the city of Waterbury, in the amount provided for in section 32-9s of the general statutes, for the tax revenue which the city would have received except for the exemption provided in this section, provided said city files such amended claim within thirty days of granting such exemption. Any such reimbursement shall be paid on or before the date on which the next grant payment pursuant to section 32-9s of the general statutes is due to said city pursuant to section 32-9s of the general statutes.

Sec. 8. (*Effective July 1, 2016*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2015 grand list exemption pursuant to said subdivision (76) in the city of West Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of West Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 9. (*Effective from passage*) Notwithstanding the provisions of section 4-66g of the general statutes, the Secretary of the Office of

Substitute House Bill No. 5638

Policy and Management shall pay, from the small town economic assistance program established pursuant to said section, the amount of three hundred eighty-one thousand dollars as a grant-in-aid to the town of Middlefield for the purpose of reimbursing the town for the cost of rehabilitating the Miller Road Bridge over the Coginchaug River.

Approved June 7, 2016